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* IN THE HIGH COURT OF DELHI AT NEW DELHI

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Date of Decision : 20.11.2025

+ W.P.(C) 17379/2025

SANJAY KHURANA

.....Petitioner

Through: Mr Mr. Neeraj Yadav, Ms Shreya Sethi, Advs.

Versus

INCOME TAX DEPARTMENT MINISTRY OF FINANCE

.....Respondent

Through: Mr. Shlok Chandra, SSC, Ms. Naincy Jain, JSC, Ms. Madhavi Shukla, JSC.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

V. KAMESWAR RAO , J. (ORAL)

CM APPL. 71737/2025(exemption)

1. Exemption is allowed subject to all just exceptions.
2. The application stands disposed of.

W.P.(C) 17379/2025 CM APPL. 71736/2025

3. This petition lays a challenge to an order passed on 05.08.2025 rejecting, the application filed by the petitioner under Section 119(2)(b) of the Income Tax Act, 1961 (the Act) seeking condonation of delay of nine months in filing the revised Income Tax Return (ITR).

4. The Principal Commissioner of Income Tax (PCIT) has dismissed the application by stating in paragraph 5.1, 5.2 and 6 of the order as under:

“5.1. The delay can be condoned for filing of ROI, if it is prevented by sufficient cause and it has caused genuine hardship to the assessee. As far as, the issue of prevented by sufficient cause is concerned, it is seen that the assessee has



filed the ROI in time. Now, assessee has requested to condone the delay in filing the revised ROI, so that head of income can be changed. The assessee has filed original ROI on 10.02.2022, while time limit to file revised ROI was available till 31.03.2022. Thus, almost similar circumstances were there during the above mentioned period. Therefore, the plea of the assessee cannot be accepted as e-filing portal was accessible globally and by using it, the assessee has himself filed the original ROI. Therefore, sufficient opportunity existed to file the revised return, making the hardship claim unacceptable. This seems to be an afterthought to make a claim, which is not generally available to him.

5.2. Further, Section 119(2)(b) of IT Act empowers Income Tax Authorities to condone delays for claims of refund or loss only when the delay was genuinely outside the taxpayer's control. Ignorance of law or dependence on an advisor is generally not accepted as sufficient cause; "genuine hardship" typically requires unexpected or unavoidable circumstances beyond the assessee's reasonable control. Current CBDT guidelines (Circular No. 11/2024) reinforce that the discretion to condone delay must be exercised judiciously, and not every error qualifies. In the present case, the assessee is claiming that business loss was wrongly shown as speculative loss. However, in the report, CIT(IT)-2, New Delhi has clearly mentioned that the claim of the assessee is not established. Therefore, there is no case of genuine hardship as well.

6. As discussed above, this is neither the case of sufficient cause for delay in filing nor case of genuine hardship is made out as per clause (i) of para 4 of the CBDT Circular No. 11/2024 dated 01.10.2024. Therefore, the assessee's request for condonation of delay in late filing of revised return for AY 2021-22 does not have any merit and, is therefore, rejected."

5. The submission of Mr. Neeraj Yadav, learned counsel for the petitioner is primarily that the necessity to file the revised ITR arose because the earlier ITR dated 10.02.2022 was not filed properly but with errors wherein the loss from business was shown, as a speculative loss which



aspect was sought to be corrected on fresh advice sought by the petitioner by filing a revised ITR on 22.12.2022 with application under Section 119(2)(b) of the Act.

6. He submitted that this process coupled with the Covid situation has resulted in the delay of nine months in filing the revised ITR.

7. We are not impressed by the submission made by Mr. Yadav, as we find nine months is a very huge period. The AY concerned is AY 2021-22. The original ROI was filed in time on 10.02.2022. The plea of Mr. Yadav that the fact petitioner being a non-resident Indian has also resulted in delay in filing the revised ITR is not appealing as e-portal was accessible globally and by using it the petitioner himself has filed the original ROI.

8. We have been informed that the petitioner is the President of a Trust that runs a Hospital at Dwarka. If that be so the petitioner is presumed to have the knowledge of the provisions of the Income Tax Act, 1961 (the Act) including the knowledge to know the manner in which a right/correct return is filed. Surely it should not take nine months to realize that initial ITR has some mistakes, which requires a revised return.

9. We are of the view that the authority below has rightly dismissed the application under Section 119(2)(b) of the Act.

10. The petition being without any merit is dismissed.

V. KAMESWAR RAO, J

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VINOD KUMAR, J

NOVEMBER 20, 2025
RT